

FINANCIAL STATEMENT ACCOUNTANT, AUDITOR & CONTROLLER

DEFINITION:

Under general direction, to supervise, oversee, coordinate and participate in the preparation of the county's financial statements and financial reports and ensure that all reporting requirements of regulatory agencies are fully met; and to perform related work.

DISTINGUISHING CHARACTERISTICS:

The Financial Statement Accountant, Auditor & Controller is a single position, professional accountant class allocated only to the Department of the Auditor and Controller, General Accounting Division. Under the supervision of a Senior Auditor & Controller Manager, this class is responsible for the preparation of the county's annual financial report, financial statements and special accounting reports to ensure that they are prepared in accordance with generally accepted accounting principles and the latest accounting pronouncements. The Financial Statement Accountant, Auditor & Controller, acts as the subject matter expert on financial statements and has considerable contact with county departments, the Superior Court, State Controller's Office and investment rating agencies. This class differs from the next higher class, Senior Auditor & Controller Manager, in that the latter is an appointed position in the Unclassified Service, that is responsible for directing the General Accounting Division and the accounting activities of all county departments, programs and operations, special districts, joint power agreements and private concerns that are governed by or fall under the auspices of the Board of Supervisors.

EXAMPLES OF DUTIES:

Supervises, coordinates and participates in the preparation of the county's comprehensive annual financial report; ensures that all county financial statements and reports are prepared in accordance with generally accepted accounting principles of the United States and Canada and the latest accounting pronouncements; supervises the control and technical accountability to properly account for county-wide outstanding bonded debt and maintain an accurate status of arbitrage liabilities per federal tax laws; works with higher management to prepare financial reports to be used by rating agencies to determine the credit worthiness of the county; reviews, explains and implements new accounting pronouncements and develops new or revised reports, formats and instructions; reviews financial statements and reports submitted by county accountants and the courts and provides technical direction, training and final quality control approval; analyzes complex general journal entries from senior accountants, fiscal control officers of other departments and courts and approves/disapproves their submittal into the county's automated accounting system; supervises the control and technical accountability of county-wide reserves, fund balance designations, accounts receivable and fixed assets inventories; determines allowances for uncollectibility to be established at year-end in accordance with accounting principles; reviews discharge of accounts receivable accountability requests from county departments and courts to determine whether the Auditor & Controller will approve/disapprove; supervises the apportionments of interest earnings and property taxes to county departments and courts, other county agencies, cities, school districts and special districts on a regular basis; supervises and provides technical accounting advice for the preparation of fund forecasts and budgets, long term debt amortization schedules for county debt, and complex forecasts and budgets for county's cash borrowing program; reviews and authorizes payment of deductions for county-wide payroll, and all divisional trust fund requisition liabilities, including county-wide sales tax liabilities and cash transfers between county funds; meets with and provides technical accounting advice to various county and special district representatives on a variety of subjects such as fixed assets, loans, dissolutions, financial reporting requirements, new funds, Auditor & Controller policies, warrant and re-issuance problems, etc.; supervises the reconciliations on a county-wide basis of accounts receivable to

general ledgers, fixed asset subsidiary files to general ledgers, Joint Power Authority reports to general ledgers, trust fund reports to general ledgers, deposit in transit reports to actual deposits, cash in bank reports to general ledgers, and the bi-weekly reconciliation of the county-wide payroll; supervises/prepares journal entries, debit memos, expenditure documents, short-term loans, deposits, tax and interest accruals affecting all county departments, courts, schools, and special districts; obtains oral and/or written legal opinions from County Counsel and works with counsel to ensure proper language and accountability in accounting systems and procedures; researches, develops and writes new, or updated, sections of the county's Administrative Manual pertaining to accounting procedures, requirements and policies designed to comply with GASB, GFOA, State Controller or Board of Supervisors policies.

MINIMUM QUALIFICATIONS :

Thorough Knowledge of:

- Generally Accepted Accounting Practices.
- Accounting principles, theories and procedures applicable to the control of manual and automated accounting systems.
- Standards of accounting and financial reporting for financial statements, expense and liabilities, assets, note disclosures and required supplementary information.
- Accounting and reporting practices related to bonds, equities, currency, and investment portfolios.
- Financial statement requirements and report preparation methodologies.
- Principles and practices of modern management related to the training, evaluating and supervision of subordinates.

General Knowledge of:

- Current issues in the accounting field including proposed statements of the Governmental Accounting Standards Board.
- General laws and practices related to the area of financial investment activities and instruments.
- General Management System in principle and in practice.

Skills to:

- Prepare complex financial statements, reports and reconciliations in accordance with generally accepted accounting principles.
- Oversee the operation of general accounting and automated system changes to ensure compliance with laws, regulations, guidelines and new accounting pronouncements.
- Supervise, train and evaluate subordinates.
- Analyze data, accounting reports, memoranda and situations to formulate effective, sound and prudent recommendations and actions.
- Communicate effectively orally and in writing.
- Establish and maintain effective working relations with those contacted during the course of work.

EDUCATION/EXPERIENCE:

Education, training and/or experience, which clearly demonstrate possession of the knowledge and skills, stated above. Examples of such education and experience combinations are:

1. Five (5) years of experience as a Senior Auditor/Controller Accountant in the County of San Diego; OR,

EDUCATION/EXPERIENCE (Continued):

2. Six (6) years of professional accounting and auditing experience, two (2) years of which included preparation of the annual, comprehensive, financial statement for a large government agency or private company; AND, a Master's degree with emphasis in accounting; OR, C.P.A. Certificate.

SPECIAL NOTES, LICENSES OR REQUIREMENTS:

License:

A valid California Class C driver's license is required at time of appointment or the ability to arrange necessary transportation for field travel. Employees in this class may be required to use their personal vehicle.

Certification:

Possession of a C.P.A. certificate is highly desirable.

Background Investigation:

Must have a reputation for honesty and trustworthiness with no felony convictions. Misdemeanor convictions may be disqualifying depending on number, severity, and recency. Applicants will be subject to a thorough background check.

Probationary Period:

Incumbents appointed to permanent positions in this class shall serve a probationary period of twelve months. (Civil Service Rule 4.2.5).